

Form F-66 (IA-2) (5-8-2013)					
STATE OF IOWA 2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013 CITY OF IOWA FALLS, IOWA DUE: December 1, 2013		16204200600000 IOWA FALLS CITY CLERK 315 STEVENS STREET IOWA FALLS, IA 50126 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,503,474		2,503,474	2,378,535
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		2,503,474		2,503,474	2,378,535
Delinquent property taxes		0		0	0
TIF revenues		1,740,954		1,740,954	1,740,529
Other city taxes		878,840	0	878,840	880,327
Licenses and permits		91,932	0	91,932	88,250
Use of money and property		93,183	28,856	122,039	125,658
Intergovernmental		881,304	0	881,304	1,062,011
Charges for fees and service		177,024	23,724,695	23,901,719	24,304,232
Special assessments		0	0	0	0
Miscellaneous		163,641	0	163,641	217,342
Other financing sources		6,045,770	126,237	6,172,007	13,270,673
Total revenues and other sources		12,576,122	23,879,788	36,455,910	44,067,557
Expenditures and Other Financing Uses					
Public safety		1,563,418	0	1,563,418	1,679,985
Public works		862,741	0	862,741	1,003,773
Health and social services		0	0	0	0
Culture and recreation		701,008	0	701,008	869,114
Community and economic development		285,055	0	285,055	604,843
General government		297,710	0	297,710	383,220
Debt service		1,122,459	0	1,122,459	1,123,459
Capital projects		7,054,336	0	7,054,336	14,800,266
Total governmental activities expenditures		11,886,727	0	11,886,727	20,464,660
Business type activities		0	25,149,227	25,149,227	25,685,190
Total ALL expenditures		11,886,727	25,149,227	37,035,954	46,149,850
Other financing uses, including transfers out		4,127,233	75,774	4,203,007	5,520,673
Total ALL expenditures/And other financing uses		16,013,960	25,225,001	41,238,961	51,670,523
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-3,437,838	-1,345,213	-4,783,051	-7,602,966
Beginning fund balance July 1, 2012		8,270,657	14,290,950	22,561,607	17,020,408
Ending fund balance June 30, 2013		4,832,819	12,945,737	17,778,556	9,417,442
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 6,715,000	Other long-term debt		\$ 0
Revenue debt		\$ 7,325,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 12,704,951
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11/23/2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Jon Kies		→	641	648-2527	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF IOWA FALLS			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,091,997	769,638		641,839			2,503,474			2,503,474	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,091,997	769,638		641,839	0	0	2,503,474		T01	2,503,474	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,091,997	769,638		641,839	0	0	2,503,474			2,503,474	6
7	TIF revenues			1,740,954				1,740,954		T01	1,740,954	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	233,768						233,768		T15	233,768	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax		102,596					102,596		T19	102,596	13
14	Other local option taxes		542,476					542,476		T09	542,476	14
15	TOTAL OTHER CITY TAXES	233,768	645,072	0	0	0	0	878,840	0		878,840	15
16	Section B - LICENSES AND PERMITS	91,932						91,932		T29	91,932	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	6,064	18,546		3,960	2,058		30,628	27,191	U20	57,819	18
19	Rents and royalties	55,217						55,217		U40	55,217	19
20	Other miscellaneous use of money and property	6,163	1,175					7,338	1,665	U20	9,003	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	67,444	19,721	0	3,960	2,058	0	93,183	28,856		122,039	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	86,284				184,143		270,427		B89	270,427	27
28	Community development block grants					993		993		B50	993	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	86,284	0	0	0	185,136	0	271,420	0		271,420	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF IOWA FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		501,622					501,622		C46	501,622	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	5,184						5,184		C89	5,184	49
50	Iowa Department of Transportation		6,846					6,846		C89	6,846	50
51	Iowa Department of Natural Resources	8,106						8,106		C89	8,106	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	13,290	508,468	0	0	0	0	521,758	0		521,758	60
61												61
62	Local grants and reimbursements											62
63	County contributions	44,059		44,067				88,126			88,126	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	44,059	0	44,067	0	0	0	88,126	0		88,126	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	143,633	508,468	44,067	0	185,136	0	881,304	0		881,304	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	853,145	A91	853,145	73
74	Sewer							0	1,334,441	A8Ø	1,334,441	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	834,724	A81	834,724	79
80	Hospital							0	20,702,385	A36	20,702,385	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF IOWA FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	6,240						6,240		A89	6,240	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	2,112						2,112		A89	2,112	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	86,914						86,914		A61	86,914	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>		77,718					77,718			77,718	102
103	Misc Admin Revenue - copies, lot sales, etc	4,040						4,040			4,040	103
104	TOTAL CHARGES FOR SERVICE	99,306	77,718	0	0	0	0	177,024	23,724,695		23,901,719	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions		9,062			1,053		10,115		U99	10,115	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	49,713						49,713		U30	49,713	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Donations	103,813						103,813			103,813	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	153,526	9,062	0	0	1,053	0	163,641	0		163,641	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF IOWA FALLS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,881,606	2,029,679	1,785,021	645,799	188,247	0	6,530,352	23,753,551		30,283,903	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>					1,969,000		1,969,000		NR	1,969,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	502,002	12,962		277,410	1,126,990		1,919,364			1,919,364	127
128	<i>Internal TIF loans and transfers in</i>		1,246,404	328,160	197,918	384,924		2,157,406	126,237		2,283,643	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	502,002	1,259,366	328,160	475,328	3,480,914	0	6,045,770	126,237		6,172,007	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,383,608	3,289,045	2,113,181	1,121,127	3,669,161	0	12,576,122	23,879,788		36,455,910	132
133												133
134	Beginning fund balance July 1, 2012	798,354	3,079,887	0	373,535	4,018,881	0	8,270,657	14,290,950		22,561,607	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	3,181,962	6,368,932	2,113,181	1,494,662	7,688,042	0	20,846,779	38,170,738		59,017,517	136
137												137
138												138
139												139
140												140
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158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF IOWA FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	849,374	362,070					1,211,444		E62	1,211,444	2
3	Purchase of land and equipment	32,944						32,944		G62	32,944	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	159,971	18,133					178,104		E24	178,104	13
14	Purchase of land and equipment	57,707						57,707		G24	57,707	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	77,267	5,952					83,219		E66	83,219	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,177,263	386,155	0	0	0	0	1,563,418			1,563,418	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF IOWA FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		410,797					410,797		E44	410,797	42
43	Purchase of land and equipment		126,963					126,963		G44	126,963	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation		129,848					129,848		E44	129,848	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		86,771					86,771		E44	86,771	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	74,860						74,860		E01	74,860	59
60	Purchase of land and equipment	7,338						7,338		G01	7,338	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	26,164						26,164		E89	26,164	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	108,362	754,379	0	0	0	0	862,741			862,741	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF IOWA FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF IOWA FALLS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	202,969	68,341					271,310		E52	271,310	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	105,903	34,864					140,767		E61	140,767	127
128	Purchase of land and equipment	23,343						23,343		G61	23,343	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	217,993	41,859					259,852		E61	259,852	130
131	Purchase of land and equipment	5,736						5,736		G61	5,736	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	555,944	145,064	0	0	0	0	701,008			701,008	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		90,213			42,500		132,713		E89	132,713	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			152,342				152,342		E89	152,342	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	90,213	152,342	0	42,500	0	285,055			285,055	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF IOWA FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,550						8,550		E29	8,550	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	151,308	28,388					179,696		E23	179,696	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	7,112						7,112		E25	7,112	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	18,213	20,064					38,277		E31	38,277	168
169	Purchase of land and equipment	64,075						64,075		G31	64,075	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	249,258	48,452	0	0	0	0	297,710			297,710	176
177	Section G — DEBT SERVICE				1,122,459			1,122,459			1,122,459	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,122,459	0	0	1,122,459			1,122,459	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	CDBG Expenses					4,347		4,347			4,347	184
185	Ellis Avenue Project Expenses					3,532,386		3,532,386			3,532,386	185
186	Hanger, Apron, Hospital GO Bonds					2,230,478		2,230,478			2,230,478	186
187	Subtotal Regular Capital Projects	0	0	0	0	5,767,211	0	5,767,211			5,767,211	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Trails					1,028,972		1,028,972			1,028,972	189
190	Streets (Oak street Bridge impls and RockC Bridge eng)					254,358		254,358			254,358	190
191	Legal and other TIF expenses					3,795		3,795			3,795	191
192	Subtotal TIF Capital Projects	0	0	0	0	1,287,125	0	1,287,125			1,287,125	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	7,054,336	0	7,054,336			7,054,336	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,090,827	1,424,263	152,342	1,122,459	7,096,836	0	11,886,727			11,886,727	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF IOWA FALLS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								516,715	E91	516,715	198
199	Purchase of land and equipment							1,663	G91		1,663	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							471,076	E80		471,076	201
202	Purchase of land and equipment							1,663	G80		1,663	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							694,884	E81		694,884	216
217	Purchase of land and equipment							130,031	G81		130,031	217
218	Construction								F81		0	218
219	Hospital — Current operation							22,590,937	E36		22,590,937	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF IOWA FALLS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								532,305		532,305	242
243	Enterprise Capital Projects								209,953		209,953	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								25,149,227		25,149,227	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,090,827	1,424,263	152,342	1,122,459	7,096,836	0	11,886,727	25,149,227		37,035,954	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	12,962	1,708,054			122,574		1,843,590	75,774		1,919,364	255
256	Internal TIF loans/repayments and transfers out		322,804	1,960,839				2,283,643			2,283,643	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	12,962	2,030,858	1,960,839	0	122,574	0	4,127,233	75,774		4,203,007	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,103,789	3,455,121	2,113,181	1,122,459	7,219,410	0	16,013,960	25,225,001		41,238,961	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		2,913,811		372,203	468,632		3,754,646			3,754,646	264
265	Committed							0			0	265
266	Assigned	366,724						366,724			366,724	266
267	Unassigned	711,745		0				711,745			711,745	267
268	Total Governmental	1,078,469	2,913,811	0	372,203	468,632	0	4,833,115			4,833,115	268
269	Proprietary								12,945,737		12,945,737	269
270	Total ending fund balance June 30, 2013	1,078,173	2,913,811	0	372,203	468,632	0	4,832,819	12,945,737		17,778,556	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,181,962	6,368,932	2,113,181	1,494,662	7,688,042	0	20,846,779	38,170,738		59,017,517	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF IOWA FALLS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	1,826,094	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 790,000	29U \$	39U \$ 105,000	49U \$	49U \$	49U \$ 685,000	49U \$	I91 \$ 24,981
2. Sewer utility	19U 3,920,000	29U	39U 280,000	49U	49U	49U 3,640,000	49U	I89 121,325
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. City GO	5,610,000		895,000	4,715,000				
Health Care Revenue Bonds	19U 750,729	29U	39U	49U	49U	49U	49U	I89
Health Care GO Bonds	19U	29U 2,000,000	39U	49U 2,000,000	49U	49U	49U	I89 26,760
Health Care ASB Rev Bond	19U	29U 1,500,000	39U	49U	49U	49U 1,500,000	49U	I89 37,397
Health Care GBBT Rev	19U	29U 1,500,000	39U	49U	49U	49U 1,500,000	49U	I89 37,397
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	11,070,729	5,000,000	1,280,000	6,715,000	0	7,325,000	0	247,860

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	254,099,013	x .05 = \$	12,704,951

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	W01	W31	W61			
	\$	938,396	\$	18,535	16,821,625	17,778,556
	REMARKS					V98

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